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**From:**

**Sent:** Thursday, July 12, 2012 10:52:16 AM

**To:**

**Cc:**

**Subject:** RE: Specific Authority - Date Acquired 2009

I agree with your analysis. The conclusion is dictated by the differing time periods that congress selected for the determination of eligibility for the two key points related to the credit. For eligibility for the credit itself, congress said that the changes to the credit (which included narrowing the definition of eligible vehicles so that low speed vehicles were no longer included) were effective for vehicles "acquired" after 12/31/09. That determination is made by when title passes under state law (Notice 2009-89). By contrast, the taxable year in which the taxpayer may claim the credit on their return is defined as the year in which the vehicle is "placed in service," which requires that the taxpayer have actual possession of the vehicle (30D(a)). In cases where the vehicle is "acquired" close to the end of the tax year, the differing time periods chosen by congress can conceivably result in the eligibility for the credit being determined in one tax year and the credit actually being claimed in another. is correct in stating that there is nothing written that states this conclusion specifically but i believe it to be compelled by the language in the statute and in the effective date provision in section 1141(a) of PL 111-5.

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**From:**

**Sent:** Thursday, July 12, 2012 10:29 AM

**To:**

**Subject:** FW: Specific Authority - Date Acquired 2009

A taxpayer is entitled to claim the amount of Plug-In Vehicle credit the year in which the taxpayer acquires the vehicle (title passes) based on computation provided by Sec. 30D in that specific year. The taxpayer can only take the credit amount starting from the year in which the vehicle is placed in service.